

**These changes are effective January 16, 2004**

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Attached are:

1. Form W-2
  - **New Byte Count : 0973**
  - Seqs \*0242: Changed the field Description to "A-H, J-N, P, R-T, V, STMbnn or blank"
  - Seqs 0252, 0257, and 0260: Changed Length to 6;  
Changed the field Description to "A-H, J-N, P, R-T, V, or blank"
  - Seqs 0280, 0290: Changed the field Description to "AN or blank"
  - Seqs 0282, 0292: Changed the field Description to "N"
  - Seq 0440: Changed Length to 6;  
Changed the field Description to "A or blank"
2. Form 2439
  - **New Byte Count : 0414**
  - Seq 0130: Changed the Identification to "Shareholder Identifying Number"
  - Seq 0200: Changed the Identification to "Post May-5 Gain"
  - New Seq: 0225
3. Form 6252
  - Seq 0005: Changed the Field Description to increase the maximum number from 3 to 10
4. Form 6781
  - **New Byte Count: 1331**
  - New Seqs: @0155, 0205, 0215, 0225, 0235, 0245, 0255, +0355, 0445, 0465, 0485, +0555, 0625, 0645, 0665, @0815
  - Del Seq: 0180
  - Seq \*0070: Changed the Form Ref. to 1(a)
  - Seq +0080: Changed the Identification to "Gain or Loss for Entire Year - 1";  
Changed the Form Ref. to 1(b)
  - Seq +0090: Changed the Identification to "Post-May 5 Gain or Loss - 1";  
Changed the Form Ref. to 1(c)
  - Seq 0100: Changed the Form Ref. to 1(a)
  - Seq 0110: Changed the Identification to "Gain or Loss for Entire Year - 2";  
Changed the Form Ref. to 1(b)
  - Seq 0120: Changed the Identification to "Post-May 5 Gain or Loss - 2";  
Changed the Form Ref. to 1(c)
  - Seq 0130: Changed the Form Ref. to 1(a)
  - Seq 0140: Changed the Identification to "Gain or Loss for Entire Year - 3";  
Changed the Form Ref. to 1(b)
  - Seq 0150: Changed the Identification to "Post-May 5 Gain or Loss - 3";  
Changed the Form Ref. to 1(c)
  - Seq 0160: Changed the Identification to "Net Gain or Loss Col. (b)"

Form 6781 (continued)

- Seq 0170: Changed the Identification to "Net Gain or Loss Col. (c)"
- Seq @0190: Changed the Form Ref. to 3
- Seq 0200: Changed the Identification to "Form 1099-B Adjustments Col. (b)";  
Changed the Form Ref. to 3(b)
- Seq 0210: Changed the Identification to "Net Gain/Loss & Form 1099-B  
Adjustments Col. (b)";  
Changed the Form Ref. to 4(b)
- Seq 0220: Changed the Identification to "Net Section 1256 Contract Loss Col.  
(b)";  
Changed the Form Ref. to 6(b)
- Seq 0230: Changed the Identification to "Line 4(b) minus Line 6(b)";  
Changed the Form Ref. to 7(b)
- Seq 0240: Changed the Identification to "Short-Term Capital Gain or Loss Col.  
(b)";  
Changed the Form Ref. to 8(b)
- Seq 0250: Changed the Identification to "Long-Term Capital Gain or Loss Col.  
(b)";  
Changed the Form Ref. to 9(b)
- Seq \*0270: Changed the Form Ref. to 10(a)
- Seq +0280: Changed the Form Ref. to 10(b)
- Seq +0290: Changed the Form Ref. to 10(c)
- Seq +0300: Changed the Form Ref. to 10(d)
- Seq +0310: Changed the Form Ref. to 10(e)
- Seq \*+0320: Changed the Form Ref. to 10(f)
- Seq +0330: Changed the Form Ref. to 10(g)
- Seq +0340: Changed the Form Ref. to 10(h)
- Seq +0350: Changed the Form Ref. to 10(i)
- Seq 0360: Changed the Form Ref. to 10(a)
- Seq 0370: Changed the Form Ref. to 10(b)
- Seq 0380: Changed the Form Ref. to 10(c)
- Seq 0390: Changed the Form Ref. to 10(d)
- Seq 0400: Changed the Form Ref. to 10(e)
- Seq 0410: Changed the Form Ref. to 10(f)
- Seq 0420: Changed the Form Ref. to 10(g)
- Seq 0430: Changed the Form Ref. to 10(h)
- Seq 0440: Changed the Form Ref. to 10(i)
- Seq \*0490: Changed the Form Ref. to 12(a)
- Seq +0500: Changed the Identification to "Entered into Date (Gains) - 1";  
Changed the Form Ref. to 12(b)
- Seq +0510: Changed the Form Ref. to 12(c)
- Seq +0520: Changed the Form Ref. to 12(d)
- Seq +0530: Changed the Form Ref. to 12(e)
- Seq\*+0540: Changed the Identification to "Gain for Entire Year - 1";  
Changed the Form Ref. to 12(f)
- Seq +0550: Changed the Form Ref. to 12(g)
- Seq 0560: Changed the Form Ref. to 12(a)
- Seq 0570: Changed the Identification to "Entered into Date (Gains) - 2";  
Changed the Form Ref. to 12(b)
- Seq 0580: Changed the Form Ref. to 12(c)
- Seq 0590: Changed the Form Ref. to 12(d)
- Seq 0600: Changed the Form Ref. to 12(e)

- Seq 0610: Changed the Identification to "Gain for Entire Year - 2";  
Changed the Form Ref. to 12(f)
- Seq 0620: Changed the Form Ref. to 12(g)
- Seq \*0670: Changed the Form Ref. to 14(a)
- Seq +0680: Changed the Form Ref. to 14(b)
- Seq +0690: Changed the Form Ref. to 14(c)
- Seq +0700: Changed the Form Ref. to 14(d)
- Seq +0710: Changed the Form Ref. to 14(e)
- Seq 0720: Changed the Form Ref. to 14(a)
- Seq 0730: Changed the Form Ref. to 14(b)
- Seq 0740: Changed the Form Ref. to 14(c)
- Seq 0750: Changed the Form Ref. to 14(d)
- Seq 0760: Changed the Form Ref. to 14(e)
- Seq 0770: Changed the Form Ref. to 14(a)
- Seq 0780: Changed the Form Ref. to 14(b)
- Seq 0790: Changed the Form Ref. to 14(c)
- Seq 0800: Changed the Form Ref. to 14(d)
- Seq 0810: Changed the Form Ref. to 14(e)

5. Form 8396

- Seq 0151: Changed the Identification to "Total Credits from Form 1040"
- Seq 0170: Changed the Identification to "Current Year Mortgage Interest Credit"

6. Schedule A (Form 8609)

- **New Byte Count:** 0306
- New Seq: @0034

7. Form 8697 PG1

- Seq 0325: Changed the Field No. to @0325,  
Changed the Identification to Explain Interest Comp Line 7-2,  
Added "STMbnn or" to the Field Description
- Seq 0335: Changed the Field No. to @0335,  
Changed the Identification to Explain Interest Comp Line 8-2,  
Added "STMbnn or" to the Field Description
- Seq 0415: Changed the Field No. to @0415,  
Changed the Identification to Explain Interest Comp Line 7-3,  
Added "STMbnn or" to the Field Description
- Seq 0425: Changed the Field No. to @0425,  
Changed the Identification to Explain Interest Comp Line 8-3,  
Added "STMbnn or" to the Field Description

8. Form 8834

- **New Byte Count:** 0580
- New Seqs: 0055, 0105, and 0155

9. Form 8860

- Seqs \*+0070, 0140, 0210, 0280, and 0350: Changed "N" to "R" in the Field Description
- Seqs +0040, +0050, 0110, 0180, 0250, and 0320: Added "**or blank**" to the Field Description

10. Form 8865 Page 3

- **New Byte Count: 0909**
- New Seqs: +2535, 2595, 2655, 2712, 2725, 2735, 2745, and 2747
- Seq 2720: Changed the Form Ref. to SCH D 2(f)
- Seq 2730: Changed the Form Ref. to SCH D 3(f)
- Seq 2740: Changed the Form Ref. to SCH D 4(f)
- Seq 2750: Changed the Form Ref. to SCHD 5b(f)
- Seq +2820: Changed the Identification to "L-T Post-May 5 Gain or Loss"
- Seq 2890: Changed the Identification to "L-T Post-May 5 Gain or Loss - 2"
- Seq 2960: Changed the Identification to "L-T Post-May 5 Gain or Loss - 3"
- Seq 3030: Changed the Identification to "L-T Post-May 5 Gain or Loss - 4"
- Seq 3050: Changed the Identification to "L-T Capital Gain Installment Sales Post-May 5 Gain"
- Seq 3070: Changed the Identification to "L-T Capital Gain Like-Kind Exch Post-May 5 Gain"
- Seq 3090: Changed the Identification to "Partnership Share Net L-T Capital Post-May 5 Gain"
- Seq 3110: Changed the Identification to "Capital Gain Distributions Post-May 5 Gain (Loss)";  
Changed the Form Ref. to SCH D10(g)

11. Form 8865 Page 4

- **New Byte Count: 0670**
- New Seqs: 3205, 3225, 3235, and 3285
- Del Seqs: 3250 and 3260
- Seq 3210: Changed the Identification to "Total Ordinary Dividends";  
Changed the Form Ref. to SCHK 4b(2)
- Seq 3230: Changed the Identification to "Net S-T Entire Year Capital Gain (Loss)";  
Changed the Form Ref. to SCHK 4d(2)
- Seq 3240: Changed the Identification to "Net L-T Entire Year Capital Gain (Loss)";  
Changed the Form Ref. to SCHK 4e(2)
- Seq 3290: Changed the Identification to "Net Section 1231 Entire Year Capital Gain (Loss)";  
Changed the Form Ref. to SCH K 6b

12. Schedule K-1 Page 1 (F8865)

- **New Byte Count: 0999**
- New Seqs: 0045, 0055, 0175, 0375, 0395, and 0405
- Del Seqs: 0415 and 0420
- Seq 0380: Changed the Identification to "Total Ordinary Dividends";  
Changed the Form Ref. to 4b(2)
- Seq 0400: Changed the Identification to "Net S-T Entire Year Capital Gain (Loss)";  
Changed the Form Ref. to 4d(2)
- Seq 0410: Changed the Identification to "Net L-T Entire Year Capital Gain (Loss)";  
Changed the Form Ref. to 4e(2)

13. Form 8866

- Seq 0325: Changed the Field No. to @0325,  
Changed the Identification to Explain Interest Comp Line 7-2,  
Added "STMbnn" to the Field Description
- Seq 0335: Changed the Field No. to @0335,  
Changed the Identification to Explain Interest Comp Line 8-2,  
Added "STMbnn" to the Field Description
- Seq 0415: Changed the Field No. to @0415,  
Changed the Identification to Explain Interest Comp Line 7-3,  
Added "STMbnn" to the Field Description
- Seq 0425: Changed the Field No. to @0425,  
Changed the Identification to Explain Interest Comp Line 8-3,  
Added "STMbnn" to the Field Description

14. Form Payment

- Seq 0080: Changed Values of the Field Description to "20040415" or  
"20040615" or "20040915"

15. LTCGL Record

- Seq 0140: Changed the Identification to "LT Post May-5 Gain/Loss"

16. STCGL Record

- **New Byte Count : 0129**
- New Seq: 0140

17. Summary Record

- Seq 0189: The field is replaced by Filler

18. Schedule D Page 1

- Seqs 1016, 1086, and 1155: Added "LT" to the Identification

## FORM W-2

## Wage and Tax Statement

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----	
		4	"0793" for Fixed; "nnnn" for variable format	
		4	Value "*****"	
0000	Record ID	6	"FRMbbb"	
0001	Form Number	6	"W-2bbb"	
0002	Page Number	5	"PG01b"	
0003	Taxpayer Identification Number	9	N (Primary SSN)	
0004	Filler	1	blank	
0005	Form Occurrence Number	7	N 00000001 - 00000050	
0010	Corrected W-2	1	"X" or blank	
0020	Control Number	a	14 AN or blank	
0030	Void Ind	1	"X" or blank	
0040	Employer Identification Number	b	9 N	
0045	Employer Name Control	c	4 First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions	

## FORM W-2

## Wage and Tax Statement

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0050 Employer Name	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )
0055 Employer Name Line 2	c	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0060 Employer Address	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0070 Employer City	c	22	AN, Allowable special Character is space
0073 Employer State	c	2	A (Standard Postal State Abbreviations) or period (.)
0075 Employer Zip Code	c	12	N (Left-justified)
0080 Employee SSN	d	9	N (W-2 Social Security Number)
0090 Employee Name	e	35	AN Allowable special characters: hyphen (-) or blank
0100 Employee Address	f	35	AN Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,) and percent (%) or blank
0105 Employee Address Continuation	f	35	AN
0110 Employee City	f	22	AN, Allowable special character is space

## FORM W-2

## Wage and Tax Statement

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0113 Employee State	f	2	A (Standard Postal State Abbreviations) or period (.)
0115 Employee Zip Code	f	12	N (Left-justified)
0120 Wages	1	12	N
0130 Withholding	2	12	N
0140 Social Security Wages	3	12	N
0150 Social Security Tax	4	12	N
0160 Medicare Wages and Tips	5	12	N
0170 Medicare Tax Withheld	6	12	N
0180 Social Security Tips	7	12	N
0190 Allocated Tips	8	12	N
0200 Advance EIC Payment	9	12	N
0210 Dependent Care Benefits	10	12	N
0220 Nonqualified Plans	11	12	N
*0242 Employer's Use Code 1	12a	6	A-H, J-N, P, R-T, V,   "STMbnn" or blank
+0244 Year 1 (for Prior Year USERRA Contribution)	12a	2	N (YY) or blank
+0246 Employer's Use Amount 1	12a	12	N
0252 Employer's Use Code 2	12b	6	A-H, J-N, P, R-T, V,   or blank
0254 Year 2 (for Prior Year USERRA Contribution)	12b	2	N (YY) or blank



## FORM W-2

## Wage and Tax Statement

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0256 Employer's Use Amount 2	12b	12	N
0257 Employer's Use Code 3	12c	6	A-H, J-N, P, R-T, V,   or blank
0258 Year 3 (for Prior Year USERRA Contribution)	12c	2	N (YY) or blank
0259 Employer's Use Amount 3	12c	12	N
0260 Employer's Use Code 4	12d	6	A-H, J-N, P, R-T, V,   or blank
0261 Year 4 (for Prior Year USERRA Contribution)	12d	2	N (YY) or blank
0262 Employer's Use Amount 4	12d	12	N
0265 Statutory Employee Ind	13	1	"X" or blank
0267 Retirement Plan Ind	13	1	"X" or blank
0269 Third-Party Sick Pay Ind	13	1	"X" or blank
*0270 Other Deducts/ Benefits Type 1	14	8	AN, "STMbnn" or blank
+0272 Other Deducts/ Benefits Amt 1	14	12	N
0280 Other Deducts/ Benefits Type 2	14	8	AN or blank
0282 Other Deducts/ Benefits Amt 2	14	12	N
0290 Other Deducts/ Benefits Type 3	14	8	AN or blank
0292 Other Deducts/ Benefits Amt 3	14	12	N

## FORM W-2

## Wage and Tax Statement

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
*0370 State Name 1	15	6	A (Standard Postal State   Abbreviations), "STMbnn" or blank
+0380 Employer's State ID Number 1	15	14	AN or blank
+0390 State Wages 1	16	12	N
+0400 State Income Tax 1	17	12	N
+0405 Local Wages/Tips 1	18	12	N
+0407 Local Income Tax 1	19	12	N
+0410 Name of Locality 1	20	9	AN
0440 State Name 2	15	6	A or blank
0450 Employer's State ID Number 2	15	14	AN or blank
0460 State Wages 2	16	12	N
0470 State Income Tax 2	17	12	N
0475 Local Wages/Tips 2	18	12	N
0477 Local Income Tax 2	19	12	N
0480 Name of Locality 2	20	9	AN
0510 W-2 Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
		4	"0414" for Fixed; "nnnn" for variable format
		4	Value "****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"2439bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 00000001 - 00000004
0010	Void Indicator Box	1	"X" or blank
0020	Corrected Indicator Box	1	"X" or blank
0030	Fiscal Year Beginning	8	DT or blank
0040	Fiscal Year Ending	8	DT or blank
0050	Company or Trust Name Control	4	First 4 significant characters of payer's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0060	Company or Trust Name Line 1	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and space

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0070 Company or Trust Name Line 2		35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0080 Company or Trust Address		35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0090 Company or Trust City		22	AN, Allowable special character is space
0100 Company or Trust State		2	A (Standard Postal State Abbreviations) or period
0110 Company or Trust Zip Code		12	N (left-justified)
0120 Company or Trust Identification Number		9	N
0130 Shareholder Identifying Number		9	N
0140 Shareholder's Name		35	AN, Allowable special characters is: hyphen (-)
0150 Shareholder's Address		35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0160 Shareholder's City		22	AN, Allowable special character is space
0170 Shareholder's State		2	A (Standard Postal State Abbreviations)

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0180 Shareholder's Zip Code		12	N (left-justified)
0190 Total Undistributed Long Term Capital Gains	1a	12	N
0200 Post-May 5 Gain	1b	12	N
0205 Qualified 5-Year Gain	1c	12	N
0210 Unrecaptured Sec 1250 Gain	1d	12	N
0220 Section 1202 Gain	1e	12	N
0225 Collectibles Gain	1f	12	N
0230 Tax Paid By Regulated Investment Company	2	12	N
Record Terminus Character		1	Value "#"

## FORM 6252

## Installment Sale Income

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0623" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"6252bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 00000001 - 00000010
0010 Property Description	1	65	AN
0020 Date Acquired	2a	8	DT
0030 Date Sold	2b	8	DT
0040 Related Party Yes	3	1	"X" or blank
0050 Related Party No	3	1	"X" or blank
0060 Marketable Security Yes	4	1	"X" or blank
0070 Marketable Security No	4	1	"X" or blank
0080 Selling Price	5	12	N
0090 Mortgage / Indebtedness	6	12	N
0100 Line 5 Minus Line 6	7	12	N
0110 Cost or Basis	8	12	N
0120 Depreciation Allowable	9	12	N

## FORM 6252

## Installment Sale Income

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0130	Adjusted Basis	10	12	N
0140	Commission/Other Exp	11	12	N
0150	Income Recapture F4797	12	12	N
0160	Sum of Lines 10/11/ 12	13	12	N
0170	Line 5 Minus Line 13	14	12	N
0185	Excluded Gain Amount	15	12	N
0190	Gross Profit	16	12	N
0200	Line 6 Minus Line 13	17	12	N
0210	Contract Price	18	12	N
0220	Gross Profit Ratio	19	6	R (Please see Part I, Sect 5.01.2.b)
0230	Yr of Sale Line 17 Amt	20	12	N
0240	Payments Received	21	12	N
0250	Sum of Lines 20, 21	22	12	N
0260	Payments Recd Prior Yr	23	12	N
0270	Installment Sale Income	24	12	N
0280	Ordinary Income Part	25	12	N
0290	Line 24 Minus Line 25	26	12	N
0300	Related Party Identity	27	40	AN
0310	Continuation Data	27	80	AN
0320	Property Sold Yes	28	1	"X" or blank

## FORM 6252

## Installment Sale Income

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0330 Property Sold No	28	1	"X" or blank
0335 2nd Disp more than 2 years after 1st Disp	29a	1	"X" or blank
0337 Date of Disposition	29a	8	DT
0340 1st Disp Sale/ Exchange	29b	1	"X" or blank
0350 2nd Disp Involuntary Conversion	29c	1	"X" or blank
0360 2nd Disp After Death of Orig. Seller/Buyer	29d	1	"X" or blank
0370 Disposition Not to Avoid Tax	29e	1	"X" or blank
@0380 Explanation of Disp Not to Avoid Tax	29e	6	"STMbnn" or blank
0390 Selling Price	30	12	N
0400 Contract Price 1st Yr	31	12	N
0410 Smaller Line 30 or 31	32	12	N
0420 Total Payments Received	33	12	N
0430 Line 32 Minus Line 33	34	12	N
0440 Line 34 Times 1st Year Gross Profit Ratio	35	12	N
0450 Line 35 Ordinary Income	36	12	N



FORM 6252

Installment Sale Income

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----

0460	Line 35 Minus Line 36
------	--------------------------

37

12

N

Record Terminus Character

1

Value "#"

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----	
		4	"1331" for Fixed; "nnnn" for variable format	
		4	Value "*****"	
0000	Record ID	6	"FRMbbb"	
0001	Form Number	6	"6781bb"	
0002	Page Number	5	"PG01b"	
0003	Taxpayer Identification Number	9	N (Primary SSN)	
0004	Filler	1	blank	
0005	Form Occurrence Number	7	N 0000001	
0009	Identifying Number	9	NO ENTRY	
@0010	Attached List of Foreign Currency Contracts	6	"STMbnn" or blank	
0020	Mixed Straddle Election Box	A	1 "X" or blank	
0030	Straddle by Straddle Identification Election Box	B	1 "X" or blank	
0040	Mixed Straddle Account Election Box	C	1 "X" or blank	
@0050	Statement Required by Regulations	C	6 "STMbnn" or blank	
0060	Net Section 1256 Contracts Loss Election Box	D	1 "X" or blank	
*0070	Identification of Account - 1	1(a)	46 AN, "STMbnn" or blank	

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----	
+0080 Gain or Loss for Entire Year - 1	1(b)	12	N	
+0090 Post-May 5 Gain or Loss - 1	1(c)	12	N	
0100 Identification of Account - 2	1(a)	46	AN or blank	
0110 Gain or Loss for Entire Year - 2	1(b)	12	'See 1st Occ.'	
0120 Post-May 5 Gain or Loss - 2	1(c)	12	'See 1st Occ.'	
0130 Identification of Account - 3	1(a)	46	'See 2nd Occ.'	
0140 Gain or Loss for Entire Year - 3	1(b)	12	'See 1st Occ.'	
0150 Post-May 5 Gain or Loss - 3	1(c)	12	'See 1st Occ.'	
@0155 List of Transactions	Part I	6	"STMbnn" or blank	
0160 Net Gain or Loss Col. (b)	2(b)	12	N	
0170 Net Gain or Loss Col. (c)	2(c)	12	N	
@0190 Form 1099-B Adjustment Schedule	3	6	"STMbnn" or blank	--
0200 Form 1099-B Adjustments Col. (b)	3(b)	12	N	
0205 Form 1099-B Adjustments Col. (c)	3(c)	12	N	
0210 Net Gain/Loss & Form 1099-B Adjustments Col. (b)	4(b)	12	N	

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0215 Net Gain/Loss & Form 1099-B Adjustment Col. (c)	5(c)	12	N
0220 Net Section 1256 Contracts Loss Col. (b)	6(b)	12	N
0225 Net Section 1256 Contracts Loss Col. (c)	6(c)	12	N
0230 Line 4(b) minus Line 6(b)	7(b)	12	N
0235 Line 5(c) minus Line 6(c)	7(c)	12	N
0240 Short-Term Capital Gain or Loss Col. (b)	8(b)	12	N
0245 Short-Term Capital Gain or Loss Col. (c)	8(c)	12	N
0250 Long-Term Capital Gain or Loss Col. (b)	9(b)	12	N
0255 Long-Term Capital Gain or Loss Col. (c)	9(c)	12	N
@0260 Attached Schedule of Straddles and Components	Part II	6	"STMbnn" or blank
*0270 Description of Property (Losses) - 1	10(a)	35	AN, "STMbnn" or blank
+0280 Delivery Date (Losses) - 1	10(b)	8	YYYYMMDD or blank
+0290 Date Close Out or Sold (Losses) - 1	10(c)	8	YYYYMMDD or blank

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----	
+0300 Gross Sales Price (Losses) - 1	10(d)	12	N	
+0310 Cost or Other Basis Plus Commissions (Losses) - 1	10(e)	12	N	
*+0320 Losses from Straddles - 1	10(f)	12	N or "STMbnn"	
+0330 Unrecognized Gain On Offsetting Positions - 1	10(g)	12	N	
+0340 Recognized Losses - 1	10(h)	12	N	
+0350 28% Rate Loss - 1	10(i)	12	N	
+0355 Post-May 5 Loss - 1	10(j)	12	N	
0360 Description of Property (Losses) - 2	10(a)	35	AN or blank	
0370 Delivery Date (Losses) - 2	10(b)	8	'See 1st Occ.'	
0380 Date Close Out or Sold (Losses) - 2	10(c)	8	'See 1st Occ.'	
0390 Gross Sales Price (Losses) - 2	10(d)	12	'See 1st Occ.'	
0400 Cost or Other Basis Plus Commissions (Losses) - 2	10(e)	12	'See 1st Occ.'	
0410 Losses from Straddles - 2	10(f)	12	N	
0420 Unrecognized Gain On Offsetting Positions - 2	10(g)	12	'See 1st Occ.'	
0430 Recognized Losses - 2	10(h)	12	'See 1st Occ.'	

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0440 28% Rate Loss - 2	10(i)	12	'See 1st Occ.'
0445 Post-May 5 Loss - 2	10(j)	12	'See 1st Occ.'
@0450 Separate Schedule of Short-Term Losses	11	6	"STMbnn" or blank
0460 Short-Term Portion of Recognized Loss	11a(h)	12	N
0465 Short-Term Portion of Post-May 5 Loss	11a(j)	12	N
0470 Long-Term Portion of Recognized Loss	11b(h)	12	N
0480 Long-Term Portion of 28% Rate Loss	11b(i)	12	N
0485 Long-Term Portion of Post-May 5 Loss	11b(j)	12	N
*0490 Description of Property (Gains) - 1	12(a)	35	AN, "STMbnn" or blank
+0500 Entered into Date (Gains) - 1	12(b)	8	YYYYMMDD or blank
+0510 Date Close Out or Sold (Gains) - 1	12(c)	8	YYYYMMDD or blank
+0520 Gross Sales Price (Gains) - 1	12(d)	12	N
+0530 Cost or Other Basis Plus Commissions (Gains) - 1	12(e)	12	N
*+0540 Gains for Entire Year - 1	12(f)	12	N or "STMbnn"
+0550 28% Rate Gain - 1	12(g)	12	N
+0555 Post-May 5 Gain - 1	12(h)	12	N
0560 Description of Property (Gains) - 2	12(a)	35	AN or blank

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----	
0570 Enter into Date (Gains) - 2	12(b)	8	'See 1st Occ.'	
0580 Date Close Out or Sold (Gains) - 2	12(c)	8	'See 1st Occ.'	
0590 Gross Sales Price (Gains) - 2	12(d)	12	'See 1st Occ.'	
0600 Cost or Other Basis Plus Commissions (Gains) - 2	12(e)	12	'See 1st Occ.'	
0610 Gains for Entire Year - 2	12(f)	12	N	
0620 28% Rate Gain - 2	12(g)	12	'See 1st Occ.'	
0625 Post-May 5 Gain - 2	12(h)	12	'See 1st Occ.'	
@0630 Separate Schedule of Short-Term Gains	13	6	"STMbnn" or blank	
0640 Short-Term Portion of Gains - 1	13a(f)	12	N	
0645 Short-Term Portion of Post-May 5 Gain	13a(h)	12	N	
0650 Long-Term Portion of Gains - 2	13b(f)	12	N	
0660 Long-Term Portion of 28% Rate Gain	13b(g)	12	N	
0665 Long-Term Portion of Post-May 5 Gain	13b(h)	12	N	
*0670 Description of Property (Unrecognized Gains) - 1	14(a)	35	AN, "STMbnn" or blank	
+0680 Date Acquired (Unrecognized Gains) - 1	14(b)	8	YYYYMMDD or blank	

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----	
+0690 Fair Market Value on Last Business Day of TY - 1	14(c)	12	N	
+0700 Cost or Other Basis As Adjusted - 1	14(d)	12	N	
+0710 Unrecognized Gain - 1	14(e)	12	N	
0720 Description of Property (Unrecognized Gains) - 2	14(a)	35	AN or blank	
0730 Date Acquired (Unrecognized Gains) - 2	14(b)	8	'See 1st Occ.'	
0740 Fair Market Value on Last Business Day of TY - 2	14(c)	12	'See 1st Occ.'	
0750 Cost or Other Basis As Adjusted - 2	14(d)	12	'See 1st Occ.'	
0760 Unrecognized Gain - 2	14(e)	12	'See 1st Occ.'	
0770 Description of Property (Unrecognized Gains) - 3	14(a)	35	'See 2nd Occ.'	
0780 Date Acquired (Unrecognized Gains) - 3	14(b)	8	'See 1st Occ.'	
0790 Fair Market Value on Last Business Day of TY - 3	14(c)	12	'See 1st Occ.'	
0800 Cost or Other Basis As Adjusted - 3	14(d)	12	'See 1st Occ.'	
0810 Unrecognized Gain - 3	14(e)	12	'See 1st Occ.'	



FORM 6781

Gains and Losses from Section 1256,  
Contracts ...

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
@0815 Attach Statement for Additional Information	Part III	6	"STMbnn" or blank
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0380" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8396bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Name Line		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0020 SSN		9	N
0030 Street Address		35	AN Allowable special characters are space, slash, hyphen and Literal "NONE"
0040 City		22	A Allowable special character is space.
0050 State Abbreviation		2	A (Standard Postal State Abbreviations)
0060 Zip Code		12	N (Left-justified)
0070 Certified Mortgage Interest Paid	1	12	N
0080 Certificate Credit Rate	2	6	R

## FORM 8396

## Mortgage Interest Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Mortgage Interest Offset	3	12	N
0100	Three-Year Previous Carryforward Credit	4	12	N
0110	Two-Year Previous Carryforward Credit	5	12	N
0120	Prior Year Carryforward Credit	6	12	N
0130	Total Previous Carryforward Credit I	7	12	N
0140	Total Taxes Before Credit	8	12	N
0151	Total Credits from Form 1040	9	12	N
0160	Tax Less Credits	10	12	N
0170	Current Year Mortgage Interest Credit	11	12	N
0180	Interest Offset/ Oldest Carryforward Credit Combine	12	12	N
0190	Total Previous Carryforward Credit II	13	12	N
0200	Previous Carryforward Credit Offset	14	12	N
0210	Tentative Two-Year Carryforward Credit	15	12	N
0220	Next Year's Two- Year Carryforward Credit	16	12	N

## FORM 8396

## Mortgage Interest Credit

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0230 Tentative Three- Year Carryforward Credit	17	12	N
0240 Next Year's Three- Year Carryforward Credit	18	12	N
0250 Next Year's Prior Year Carryforward Credit	19	12	N
Record Terminus Character		1	Value "#"

## SCHEDULE A (FORM 8609)

## ANNUAL STATEMENT

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
Byte Count		4	"0306" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbbA"
0001 Schedule Type		6	"8609bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 00000001 - 00000010
0010 Building Owner's Name	A	35	AN
0020 Identifying Number	B	9	N
0030 Building Identification Number	C	9	AN
0032 Have Orginal Form 8609 in Records-Yes	D	1	"X" or blank
0033 Have Orginal Form 8609 in Records-No	D	1	"X" or blank
@0034 Explain Credit Eligibility	D	6	"STMbnn" or blank
0035 Building Qualify as Low-Income Housing- Yes	E	1	"X" or blank
0036 Buliding Qualify as Low-Income Housing- No	E	1	"X" or blank

## SCHEDULE A (FORM 8609)

## ANNUAL STATEMENT

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0038	Decrease in Qualified Basis-Yes	F	1	"X" or blank
0039	Decrease in Qualified Basis-No	F	1	"X" or blank
0040	Eligible Basis of Building	1	12	N
0050	Low Income Portion	2	6	R
0060	Qualified Basis of Low Income Building	3	12	N
0070	Part Year Adjustment- Disposition/ Acquisition-1	4	12	N
0080	Credit Percentage	5	6	R
0090	Multiply Line 3 or 4 by Percentage on Line 5	6	12	N
0100	Additions to Qualified Basis	7	12	N
0110	Part Year Adjustment- Disposition/ Acquisition-2	8	12	N
0120	Credit Percentage- One-Third of Line 5	9	6	R
0130	Multiply Line 7 or Line 8 by Percentage on Line 9	10	12	N
0140	Sec 42(f) (3) (B) Modification	11	12	N
0150	Add Lines 10 and 11	12	12	N
0160	Credit for Building before Line 14 Reduction	13	12	N

## SCHEDULE A (FORM 8609)

## ANNUAL STATEMENT

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0170 Disallowed Credit due to Federal Grants	14	12	N
0180 Credit Allowed for Building for Tax Year	15	12	N
0190 Taxpayer Proportionate Share of Credit for Tax Yr	16	12	N
0200 Adjustments	17	12	N
0210 Taxpayer's Credit	18	12	N
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
Byte Count		4	"0553" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8697bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000004
0010 Filing Year Beginning		8	DT or blank
0020 Filing Year Ending		8	DT or blank
0080 Identifying Number	A	9	N
0090 Type of Taxpayer: Corporation	B	1	"X" or blank
0100 Type of Taxpayer: Individual	B	1	"X" or blank
0110 Type of Taxpayer: Estate or Trust	B	1	"X" or blank
0120 Type of Taxpayer:S Corporation	B	1	"X" OR BLANK
0130 Type of Taxpayer: Partnership	B	1	"X" or blank
0140 Name of Entity	C	35	AN
@0145 Schedule of Additional Entity(s)	C	6	"STMbnn" or blank



Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0150 Employer Identification Number of Entity	C	9	N
0155 Employer Name Control	C	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0160 REG-Year Ended-1	Part I	a 6	DT
0170 Taxable Income/Loss for Prior Year(s)-1	Part I	1a 12	N
0180 Adjustment to Income-1	Part I	2a 12	N
@0185 REG-Schedule of Separate Contracts-1	Part I	2a 6	"STMbnn" or blank
0187 Statement Reference - BMF Use Only	Part I	2a 6	Blank
0190 Adjusted Taxable Income for Look- Back Purposes-1	Part I	3a 12	N
0200 Income Tax Liability on Line 3a Amount-1	Part I	4a 12	N
0210 Income Tax Liability on Prior Year(s) Return-1	Part I	5a 12	N
0220 REG-Increase/ Decrease in Prior Year(s) Tax-1	Part I	6a 12	N
0230 REG-Interest Due on Increase-1	Part I	7a 12	N or blank

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
@0235 Explain Interest Comp Line 7	Part I	7a 6	"STMbnn" or blank
0240 REG-Interest to be Refunded on Decrease-1	Part I	8a 12	N or blank
@0245 Explain Interest Comp Line 8	Part I	8a 6	"STMbnn" or blank
0250 REG-Year Ended-2	Part I	b 6	DT or blank
0260 Taxable Income/Loss for Prior Year(s)-2	Part I	1b 12	N or blank
0270 Adjustment to Income-2	Part I	2b 12	N or blank
@0275 REG-Schedule of Separate Contracts-2	Part I	2b 6	"STMbnn" or blank
0277 Statement Reference - BMF Use Only	Part I	2b 6	Blank
0280 Adjusted Taxable Income for Look- Back Purposes-2	Part I	3b 12	N or blank
0290 Income Tax Liability on Line 3b Amount-2	Part I	4b 12	N or blank
0300 Income Tax Liability on Prior Year(s) Return-2	Part I	5b 12	N or blank
0310 REG-Increase/ Decrease in Prior Year(s) Tax-2	Part I	6b 12	N or blank
0320 REG-Interest Due on Increase-2	Part I	7b 12	N or blank
@0325 Explain Interest Comp Line 7-2	Part I	7b 6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0330	REG-Interest to be Refunded on Decrease-2	Part I	8b 12	N or blank
@0335	Explain Interest Comp Line 8-2	Part I	8b 6	"STMbnn" or blank
0340	REG-Year Ended-3	Part I	c 6	DT or blank
0350	Taxable Income/Loss for Prior Year(s)-3	Part I	1c 12	N or blank
0360	Adjustment to Income-3	Part I	2c 12	N or blank
@0365	REG-Schedule of Separate Contracts-3	Part I	2c 6	"STMbnn" or blank
0367	Statement Reference - BMF Use Only	Part I	2c 6	Blank
0370	Adjusted Taxable Income for Look-Back Purposes-3	Part I	3c 12	N or blank
0380	Income Tax Liability on Line 3c Amount-3	Part I	4c 12	N or blank
0390	Income Tax Liability on Prior Year(s) Return-3	Part I	5c 12	N or blank
0400	REG-Increase/Decrease in Prior Year(s) Tax-3	Part I	6c 12	N or blank
0410	REG-Interest Due on Increase-3	Part I	7c 12	N or blank
@0415	Explain Interest Comp Line 7-3	Part I	7c 6	"STMbnn" or blank
0420	REG-Interest to be Refunded on Decrease-3	Part I	8c 12	N or blank

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
@0425 Explain Interest Comp Line 8-3	Part I	8c 6	"STMbnn" or blank
0430 REG-Interest Due on Increase-Totals	Part I	7d 12	N or blank
0440 REG-Interest to be Refunded on Decrease-Totals	Part I	8d 12	N or blank
0450 REG-Net Amount of Interest to be Refunded	Part I	9d 12	NO ENTRY
0460 REG-Net Amount of Interest You Owe	Part I	10d 12	N
Record Terminus Character		1	Value "#"

## FORM 8834

## Qualified Electric Vehicle Credit

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0580" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8834bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 00000001 - 00000005
0010 Identifying Number		9	NO ENTRY
0015 Date Vehicle Place in Service 1	1(a)	8	YYYYMMDD
0020 Cost of Vehicle 1	2(a)	12	N
0030 Section 179 expense deduction - 1st vehicle	3(a)	12	N
0040 Subtract line 3 from line 2 - 1st vehicle	4(a)	12	N
0050 Multiply Line 4 by Appropriate Percent- 1st Vehicle	5(a)	12	N
0055 Maximum Credit Per Vehicle 1	6(a)	12	N
0060 Smaller of line 5 or line 6 - 1st vehicle	7(a)	12	N

## FORM 8834

## Qualified Electric Vehicle Credit

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----	
0065	Date Vehicle Placed in Service 2	1(b)	8	YYYYMMDD or Blank	
0070	Cost of Vehicle 2	2(b)	12	N	
0080	Section 179 expense deduction - 2nd vehicle	3(b)	12	N	
0090	Subtract line 3 from line 2 - 2nd vehicle	4(b)	12	N	
0100	Multiply line 4 by Appropriate Percent- 2nd vehicle	5(b)	12	N	
0105	Maximum Credit Per Vehicle 2	6(b)	12	N	
0110	Smaller of line 5 or line 6 - 2nd vehicle	7(b)	12	N	
0115	Date Vehicle Place in Service 3	1(c)	8	YYYYMMDD or Blank	
0120	Cost of Vehicle 3	2(c)	12	N	
0130	Section 179 expense deduction - 3rd vehicle	3(c)	12	N	
0140	Subtract line 3 from line 2 - 3rd vehicle	4(c)	12	N	
0150	Multiply line 4 by Appropriate Percent- 3rd vehicle	5(c)	12	N	
0155	Maximum Credit Per Vehicle 3	6(c)	12	N	
0160	Smaller of line 5 or line 6 - 3rd vehicle	7(c)	12	N	

## FORM 8834

## Qualified Electric Vehicle Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0170	Add columns (a) through (c) on line 7	8	12	N
0180	Credit From Pass- Through Entities	9	12	N
0190	Add lines 8 and 9	10	12	N
0200	Passive activity credits	11	12	N
0210	Subtract line 11 from line 10	12	12	N
0220	Passive activity credits allowed	13	12	N
0230	Tentative qualified electric vehicle credit	14	12	N
0240	Regular tax before credits	15	12	N
0250	Foreign tax credit	16a	12	N
0260	Credit for child and dependent care expenses	16b	12	N
0270	Credit for elderly or disabled	16c	12	N
0280	Education credits	16d	12	N
0285	Credit for Qualified Retirement Savings	16e	12	N
0290	Child tax credit	16f	12	N
0300	Mortgage interest credit	16g	12	N
0310	Adoption credit	16h	12	N

## FORM 8834

## Qualified Electric Vehicle Credit

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0320 District of Columbia first time homebuyer credit	16i	12	N
0330 Possessions tax credit (Form 5735)	16j	12	NO ENTRY
0340 Credit for fuel from a nonconventional source	16k	12	N
0350 Add line 16a - Line 16k	16l	12	N
0360 Net regular tax (subtract line 16l from line 15)	17	12	N
0370 Tentative minimum tax	18	12	N
0380 Excess of net tax over tentative minimum tax	19	12	N
0390 Qualified electric vehicle credit	20	12	N
Record Terminus Character		1	Value "#"



## FORM 8860

## Qualified Zone Academy Bond Credit

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0800" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8860bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	Blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
*0020 Bond Issuer Name-1	1(a)	35	AN or "STMbnn"
+0030 Bond Issuer City-1	1(a)	22	AN
+0040 Bond Issuer State-1	1(a)	2	A or blank
+0050 Month/Year Bond Issued-1	1(b)	6	DT (YYYYMM) or blank
+0060 Outstanding Principal Amount-1	1(c)	12	N
*+0070 Credit Rate-1	1(d)	6	R or "STMbnn"
+0080 Credit Amount-1	1(e)	12	N
0090 Bond Issuer Name-2	1(a)	35	AN
0100 Bond Issuer City-2	1(a)	22	AN
0110 Bond Issuer State-2	1(a)	2	A or blank
0120 Month/Year Bond Issued-2	1(b)	6	DT (YYYYMM) or blank

## FORM 8860

## Qualified Zone Academy Bond Credit

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0130 Outstanding principal Amount-2	1(c)	12	N
0140 Credit Rate-2	1(d)	6	R
0150 Credit Amount-2	1(e)	12	N
0160 Bond Issuer Name-3	1(a)	35	AN
0170 Bond Issuer City-3	1(a)	22	AN
0180 Bond Issuer State-3	1(a)	2	A or blank
0190 Month/Year Bond Issued-3	1(b)	6	DT (YYYYMM) or blank
0200 Outstanding Principal Amount-3	1(c0	12	N
0210 Credit Rate-3	1(d)	6	R
0220 Credit Amount-3	1(e)	12	N
0230 Bond Issuer Name-4	1(a)	35	AN
0240 Bond Issuer City-4	1(a)	22	AN
0250 Bond Issuer State-4	1(a)	2	A or blank
0260 Month/Year Bond Issued-4	1(b)	6	DT (YYYYMM) or blank
0270 Outstanding Principal Amount-4	1(c)	12	N
0280 Credit Rate-4	1(d)	6	R
0290 Credit Amount-4	1(e)	12	N
0300 Bond Issuer Name-5	1(a)	35	AN
0310 Bond Issuer City-5	1(a)	22	AN
0320 Bond Issuer State-5	1(a)	2	A or blank
0330 Month/Year Bond Issued-5	1(b)	6	DT (YYYYMM) or blank

## FORM 8860

## Qualified Zone Academy Bond Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0340	Outstanding Principal Amount-5	1(c)	12	N
0350	Credit Rate-5	1(d)	6	R
0360	Credit Amount-5	1(e)	12	N
*0370	QZA Bond Credit from Corp.	2a	12	N or "STMbnn"
+0380	S Corp. EIN	2b	9	N or blank
0390	Current Year Credit	3	12	N
0400	Regular Tax Before Credits	4	12	N
0410	Alternative Minimum Tax	5	12	N
0420	Regular Tax Plus Alternative Minimum Tax	6	12	N
0430	Foreign Tax Credit	7a	12	N
0440	Credit for Child & Dependent Care Expenses (F2441)	7b	12	N
0450	Credit for Elderly or Disabled (Sch R)	7c	12	N
0460	Education Credits (Form 8863)	7d	12	N
0470	Credit for Qualified Retirement Savings	7e	12	N
0480	Child Tax Credit	7f	12	N
0490	Mortgage Interest Credit (Form 8396)	7g	12	N
0500	Adoption Credit (Form 8839)	7h	12	N

## FORM 8860

## Qualified Zone Academy Bond Credit

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0510 DC First Time Homebuyer Credit (Form 8859)	7i	12	N
0520 Possessions Tax Credit (Form 5735)	7j	12	NO ENTRY
0530 Credit for Fuel from a Nonconventional Source	7k	12	N
0540 Qualified Electric Vehicle Credit	7l	12	N
0550 General Business Credit	7m	12	N
0560 Credit for Prior Year Minimum Tax	7n	12	N
0570 Sum of Lines 7a through 7n	7o	12	N
0580 Net Income Tax	8	12	N
0590 Allowable Credit	9	12	N
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
Byte Count		4	"0909" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
2470 Record ID		6	"FRMbbb"
2471 Form Number		6	"8865bb"
2472 Page Number		5	"PG03b"
2473 Taxpayer Identification Number		9	N (Primary SSN)
2474 Filler		1	Blank
2475 Form Occurrence Number		7	N 0000001 - 0000005
*2480 S-T Description of Property	SCH D 1(a)	15	AN, "STCGL", or blank
+2490 S-T Date Acquired	SCH D 1(b)	8	YYYYMMDD, or "VARIOUS"
+2500 S-T Date Sold	SCH D 1(c)	8	YYYYMMDD
+2510 S-T Sales Price	SCH D 1(d)	12	N, or "EXPIRED"
+2520 S-T Cost or Other Basis	SCH D 1(e)	12	N, or "EXPIRED"
+2530 S-T Gain or Loss	SCH D 1(f)	12	N
+2535 S-T Post-May 5 Gain or Loss	SCH D 1(g)	12	N
2540 S-T Description of Property - 2	SCH D 1(a)	15	AN
2550 S-T Date Acquired - 2	SCH D 1(b)	8	'See 1st Occ.'
2560 S-T Date Sold - 2	SCH D 1(c)	8	YYYYMMDD
2570 S-T Sales Price - 2	SCH D 1(d)	12	N, or "EXPIRED"

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
2580 S-T Cost or Other Basis - 2	SCH D 1(e)	12	N, or "EXPIRED"
2590 S-T Gain or Loss - 2	SCH D 1(f)	12	N
2595 S-T Post-May 5 Gain or Loss - 2	SCH D 1(g)	12	N
2600 S-T Description of Property - 3	SCH D 1(a)	15	AN
2610 S-T Date Acquired - 3	SCH D 1(b)	8	'See 1st Occ.'
2620 S-T Date Sold - 3	SCH D 1(c)	8	YYYYMMDD
2630 S-T Sales Price - 3	SCH D 1(d)	12	N, or "EXPIRED"
2640 S-T Cost or Other Basis - 3	SCH D 1(e)	12	N, or "EXPIRED"
2650 S-T Gain or Loss - 3	SCH D 1(f)	12	N
2655 S-T Post-May 5 Gain or Loss - 3	SCH D 1(g)	12	N
2660 S-T Description of Property - 4	SCH D 1(a)	15	AN
2670 S-T Date Acquired - 4	SCH D 1(b)	8	'See 1st Occ.'
2680 S-T Date Sold - 4	SCH D 1(c)	8	YYYYMMDD
2690 S-T Sales Price - 4	SCH D 1(d)	12	N, or "EXPIRED"
2700 S-T Cost or Other Basis - 4	SCH D 1(e)	12	N, or "EXPIRED"
2710 S-T Gain or Loss - 4	SCH D 1(f)	12	N
2712 S-T Post-May 5 Gain or Loss - 4	SCH D 1(g)	12	N
2715 Reserved		6	Blank

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
2720 S-T Capital Gain From Installment Sales	SCH D 2(f)	12	N
2725 S-T Post-May 5 Gain (Loss) from Installment Sales	SCH D 2(g)	12	N
2730 S-T Capital Gain (Loss) Like-Kind Exchange	SCH D 3(f)	12	N
2735 S-T Post-May 5 Gain (Loss) Like-Kind Exchange	SCH D 3(g)	12	N
2740 Partnership's Share Net S-T Capital Gain (Loss)	SCH D 4(f)	12	N
2745 Partnership Share Post-May 5 S-T Net Gain (Loss)	SCH D 4(g)	12	N
2747 8865 Sch. K Net S-T Post-May 5 Capital Gain (Loss)	SCHD 5a(g)	12	N
2750 Net Short-Term Capital Gain (Loss)	SCHD 5b(f)	12	N
*2760 L-T Description of Property	SCH D 6(a)	15	AN or "LTCGL" or blank
+2770 L-T Date Acquired	SCH D 6(b)	8	YYYYMMDD, or "INHERIT", or "VARIOUS"
+2780 L-T Date Sold	SCH D 6(c)	8	YYYYMMDD
+2790 L-T Sales Price	SCH D 6(d)	12	N, or "EXPIRED"
+2800 L-T Cost or Other Basis	SCH D 6(e)	12	N, or "EXPIRED"
+2810 L-T Gain or Loss	SCH D 6(f)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
+2820	L-T Post-May 5 Gain or Loss	SCH D 6(g)	12	N
2830	L-T Description of Property - 2	SCH D 6(a)	15	AN
2840	L-T Date Acquired - 2	SCH D 6(b)	8	'See 1st Occ.'
2850	L-T Date Sold - 2	SCH D 6(c)	8	YYYYMMDD
2860	L-T Sales Price - 2	SCH D 6(d)	12	N, or "EXPIRED"
2870	L-T Cost or Other Basis - 2	SCH D 6(e)	12	N, or "EXPIRED"
2880	L-T Gain or Loss - 2	SCH D 6(f)	12	N
2890	L-T Post-May 5 Gain or Loss - 2	SCH D 6(g)	12	N
2900	L-T Description of Property - 3	SCH D 6(a)	15	AN
2910	L-T Date Acquired - 3	SCH D 6(b)	8	'See 1st Occ.'
2920	L-T Date Sold-3	SCH D 6(c)	8	YYYYMMDD
2930	L-T Sales Price- 3	SCH D 6(d)	12	N, or "EXPIRED"
2940	L-T Cost or Other Basis - 3	SCH D 6(e)	12	N, or "EXPIRED"
2950	L-T Gain or Loss - 3	SCH D 6(f)	12	N
2960	L-T Post-May 5 Gain or Loss - 3	SCH D 6(g)	12	N
2970	L-T Description of Property - 4	SCH D6(a)	15	AN
2980	L-T Date Acquired - 4	SCH D 6(b)	8	'See 1st Occ.'
2990	L-T Date Sold - 4	SCH D 6(c)	8	YYYYMMDD



Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
3000 L-T Sales Price - 4	SCH D 6(d)	12	N, or "EXPIRED"
3010 L-T Cost or Other Basis - 4	SCH D 6(e)	12	N, or "EXPIRED"
3020 L-T Gain or Loss - 4	SCH D 6(f)	12	N
3030 L-T Post-May 5 Gain or Loss - 4	SCH D 6(g)	12	N
3035 Reserved		6	Blank
3040 L-T Capital Gain Installment Sales Gain (Loss)	SCH D 7(f)	12	N
3050 L-T Capital Gain Installment Sales Post-May 5 Gain	SCH D 7(g)	12	N
3060 Long-term Capital Gain Like-Kind Exchange Gain	SCH D 8(f)	12	N
3070 L-T Capital Gain Like-Kind Exch Post- May 5 Gain	SCH D 8(g)	12	N
3080 Partnership's Share Net L-T Capital Gain (Loss)	SCH D 9(f)	12	N
3090 Partnership Share Net L-T Capital Post-May 5 Gain	SCH D 9(g)	12	N
3100 Capital Gain Distributions	SCH D10(f)	12	N
3110 Capital Gain Distributions Post- May 5 Gain (Loss)	SCH D10(g)	12	N
3120 Combine Lines 6-10 in Column (g)	SCH D11(g)	12	N

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
3130 Net Long-Term Capital Gain (Loss)	SCH D12(f)	12	N
@3135 Form 8865, Page 3, Global Statement		6	"STMbnn" or blank
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
		4	"0670" for Fixed; "nnnn" for variable format
		4	Value "*****"
3140		6	"FRMbbb"
3141		6	"8865bb"
3142		5	"PG04b"
3143		9	N (Primary SSN)
			Number
3144		1	Blank
3145		7	N 0000001 - 0000005
3150	SCH K 1	12	N
			Ordinary Income (Loss) From Trade Or Business
3160	SCH K 2	12	N
			Net Income (Loss) From Rental
3170	SCH K 3a	12	N
			Gross Income From Other Rental Activities
3180	SCH K 3b	12	N
			Expenses From Other Rental Activities
@3185	SCH K 3b	6	"STMbnn" OR BLANK
			Expenses (Attach Schedule)
3190	SCH K 3c	12	N
			Net Income (Loss) From Other Rental Activities
3200	SCH K 4a	12	N
			Interest Income
3205	SCHK 4b(1)	12	N
			Qualified Dividends

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
3210 Total Ordinary Dividends	SCHK 4b(2)	12	N
3220 Royalty Income	SCH K 4c	12	N
3225 Net S-T Post-May 5 Capital Gain (Loss)	SCHK 4d(1)	12	N
3230 Net S-T Entire Year Capital Gain (Loss)	SCHK 4d(2)	12	N
3235 Net L-T Post-May 5 Capital Gain (Loss)	SCHK 4e(1)	12	N
3240 Net L-T Entire Year Capital Gain (Loss)	SCHK 4e(2)	12	N
			--
			--
3270 Other Portfolio Income (Loss)	SCH K 4f	12	N
@3275 Other Portfolio Income (Loss) (Attach Schedule)	SCH K 4f	6	"STMbnn" OR BLANK
3280 Guaranteed Payments To Partners	SCH K 5	12	N
3285 Net Section 1231 Post-May 5 Gain (Loss)	SCH K 6a	12	N
3290 Net Section 1231 Entire Year Gain (Loss)	SCH K 6b	12	N
3300 Other Income (Loss)	SCH K 7	12	N
@3305 Other Income (Loss) (Attach Schedule)	SCH K 7	6	"STMbnn" OR BLANK
3310 Charitable Contributions	SCH K 8	12	N

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
@3315 Charitable Contributions (Attach Schedule)	SCH K 8	6	"STMbnn" OR BLANK
3320 Section 179 Expense Deduction	SCH K 9	12	N
3330 Deductions Related To Portfolio Income	SCH K 10	12	N
@3335 Deductions Related To Portfolio Income (Itemize)	SCH K 10	6	"STMbnn" OR BLANK
3340 Other Deductions	SCH K 11	12	N
@3345 Other Deductions (Attach Schedule)	SCH K 11	6	"STMbnn" OR BLANK
3350 Low-income Housing Credit-Section 42 (J) (5)	SCHK12a(1)	12	N
@3355 Line 12a(1) Attachment	SCHK12a(1)	6	"STMbnn" or blank
3360 Low-income Housing Credit Other	SCHK12a(2)	12	N
@3365 Line 12a(2) Attachment	SCHK12a(2)	6	"STMbnn" or blank
*3390 Expenditures Related To Rental Real Estate	SCH K 12b	12	N or "STMbnn" or blank
3397 Statement Reference - BMF Use Only	SCH K 12b	6	Blank
*3400 Credits Related To Rental Real State	SCH K 12c	12	N or "STMbnn" or blank
+3405 Type Of Rental Credit	SCH K 12c	15	AN
3407 Statement Reference - BMF Use Only	SCH K 12c	6	Blank

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
*3410 Credits Related To Other Rental Activities	SCH K 12d	12	N or "STMbnn" or blank
+3415 Type Of Other Rental Credit	SCH K 12d	15	AN
3417 Statement Reference - BMF Use Only	SCH K 12d	6	Blank
*3420 Other Credits	SCH K 13	12	N or "STMbnn" or blank
+3425 Type Of Other Credit	SCH K 13	15	AN
3427 Statement Reference - BMF Use Only	SCH K 13	6	Blank
3430 Interest Expense On Investment Debts	SCH K 14a	12	N
3440 Investment Income	SCHK14b(1)	12	N
3450 Investment Expenses	SCHK14b(2)	12	N
3460 Net Earnings (Loss) From Self-Employment	SCH K 15a	12	N
3470 Gross Farming Or Fishing Income	SCH K 15b	12	N
3480 Gross Nonfarm Income	SCH K 15c	12	N
3490 Depreciation Adjustment	SCH K 16a	12	N
3500 Adjusted Gain Or Loss	SCH K 16b	12	N
@3505 Adjusted Gain or Loss Attachment	SCH K 16b	6	"STMbnn" or blank
3510 Depletion (Other Than Oil And Gas)	SCH K 16c	12	N

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
3520 Gross Income From Oil Gas, & Geothermal Properties	SCHK16d(1)	12	N
@3525 Oil, Gas & Geothermal Attachment	SCHK16d(1)	6	"STMbnn" or blank
3530 Deductions Allocable To Oil Gas & Geothermal Prop.	SCHK16d(2)	12	N
@3535 Deductions Oil, Gas Attachment	SCHK16d(2)	6	"STMbnn" or blank
3540 Other Adjustments & Tax Preference Items	SCH K 16e	12	N
@3545 Other Adjustments (Attach Schedule)	SCH K 16e	6	"STMbnn" OR BLANK
@3547 Form 8865 Page 4 Global Statement		6	"STMbnn" or blank
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
		4	"0999" for Fixed; "nnnn" for variable format
		4	Value "****"
0000	Record ID	6	"SCHbK1"
0001	Schedule Type	6	"8865bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Schedule Occurrence Number	7	N 0000001 - 0000005
0010	Fiscal Year Beginning	8	YYYYMMDD
0020	Fiscal Year Ending	8	YYYYMMDD
0030	Partner's Identifying Number (EIN or SSN)	9	N, "APPLD FOR" OR "FOREIGNUS"
0040	Partner's Name 1	35	AN
0045	Partner's Name 2	35	AN
0050	Partner's Address 1	35	AN
0055	Partner's Address 2	35	AN
0060	Partner's City	22	AN
0070	Partner's State	2	A OR ".b"
0080	Partner's Zip Code	12	N OR nnnnnbbbbbbb OR nnnnnnnnnnnbbb OR BLANK



SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income, Credits,  
Deductions, ..

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0140		9	N or "FOREIGNUS"
0150		35	AN
0160		35	AN
0170		35	AN
0175		35	AN
0180		22	AN
0190		2	A OR ".b"
0200		12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0210	(a)	6	R
0220	(b)	6	R
0230	(a)	6	R
0240	(b)	6	R
0250	(a)	6	R
0260	(b)	6	R

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income, Credits,  
Deductions, ..

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0270 Partner's % Of Losses Beginning Of Tax Year	(a)	6	R
0280 Partner's % Of Losses End Of Tax Year	(b)	6	R
0290 Capital Account At Beginning Of Year	(a)	12	N
0300 Capital Contributed During Year	(b)	12	N
0310 Partner's Share	(c)	12	N
0320 Withdrawals And Distribution	(d)	12	N
0330 Capital Account At End Of Year	(e)	12	N
0340 Ordinary Income (Loss) From Trade Or Business	1	12	N
@0345 More Than One Trade	1	6	"STMbnn" or blank
0350 Net Income (Loss) From Rental Real Estate	2	12	N
@0355 More Than One Real Estate Rental Activity	2	6	"STMbnn" or blank
0360 Net Income (Loss) From Other Rental Activities	3	12	N
@0365 More Than One Rental Activity	3	6	"STMbnn" or blank
0370 Interest	4a	12	N

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income, Credits,  
Deductions, ..

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0375	Qualified Dividends	4b(1)	12 N
0380	Total Ordinary Dividends	4b(2)	12 N
0390	Royalties	4c	12 N
0395	Net S-T Post-May 5 Capital Gain (Loss)	4d(1)	12 N
0400	Net S-T Entire Year Capital Gain (Loss)	4d(2)	12 N
0405	Net L-T Post-May 5 Capital Gain (Loss)	4e(1)	12 N
0410	Net L-T Entire Year Capital Gain (Loss) Total	4e(2)	12 N
			--
@0425	Qualified 5 Year Gain Attachment	4e(3)	6 "STMbnn" or blank --
0430	Other Portfolio Income (Loss)	4f	12 N
@0435	Attach Statement Other Porfolio Info	4f	6 "STMbnn" or blank
0440	Guaranteed Payments To Partner	5	12 N
0450	Net Section 1231 Gain (Loss)	6	12 N
0460	Other Income (Loss)	7	12 N
@0465	Attach Schedule of Other Income	7	6 "STMbnn" or blank
0470	Charitable Contributions	8	12 N

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income, Credits,  
Deductions, ..

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
@0475 Attach Schedule of Charitable Contributions	8	6	"STMbnn" or blank
0480 Section 179 Expense Deduction	9	12	N
0490 Deductions Related To Portfolio Income	10	12	N
@0495 Attach Schedule of Portfolio Deductions	10	6	"STMbnn" or blank
0500 Other Deductions	11	12	N
@0505 Attach Schedule of Other Deductions	11	6	"STMbnn" or blank
0510 Low Income Housing Credit 42(J) (5)	12a(1)	12	N
@0515 Line 12a(1) Attachment	12a(1)	6	"STMbnn" or blank
0520 Low Income Housing Credit Other	12a(2)	12	N
@0525 Line 12a(2) Attachment	12a(2)	6	"STMbnn" or blank
*0545 Form 3468 Line Reference	12b	6	AN or "STMbnn" or blank
+0550 Qualified Rehabilitation Expenditures	12b	12	N
+0555 Type of Expenditures	12b	15	AN
0557 Statement Reference - BMF Use Only	12b	6	Blank
*0560 Credits Related To Rental Real Estates Activities	12c	12	N or "STMbnn" or blank

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income, Credits,  
Deductions, ..

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
+0565 Identify Type Of Rental Credits	12c	15	AN
0567 Statement Reference - BMF Use Only	12c	6	Blank
*0570 Credits Related To Other Rental Activities	12d	12	N or "STMbnn" or blank
+0575 Identify Type Of Other Rental Credits	12d	15	AN
0577 Statement Reference - BMF Use Only	12d	6	Blank
*0580 Other Credits	13	12	N or "STMbnn" or blank
+0585 Identify Type Of Other Credits	13	15	AN
0587 Statement Reference - BMF Use Only	13	6	Blank
@0590 Schedule K-1 Page 1 Global Statement		6	"STMbnn" or blank
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
Byte Count		4	"0549" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8866bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000005
0010 Filing Year Beginning		8	YYYYMMDD or blank
0020 Filing Year Ending		8	YYYYMMDD or blank
0080 Identifying Number		9	NO ENTRY
0090 Type of Taxpayer: Corporation	B	1	"X" or blank
0100 Type of Taxpayer: Individual	B	1	"X" or blank
0110 Type of Taxpayer: Estate or Trust	B	1	"X" or blank
0120 Type of Taxpayer: S Corporation	B	1	"X" or blank
0130 Type of Taxpayer: Partnership	B	1	"X" or blank
0140 Name of Entity	C	35	AN or blank

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
@0145 Schedule of Additional Entity(s)	C	6	"STMbnn" or blank
0150 Employer Identification Number of Entity	C	9	N or blank
0160 Year Ended-1	(a)	6	YYYYMM
0170 Taxable Income/Loss for Prior Year(s)-1	1(a)	12	N
0180 Adjustment to Taxable Income-1	2(a)	12	N
@0185 Schedule of each Separate Property-1	2(a)	6	"STMbnn" or blank
0187 Statement Reference - BMF Use Only	2(a)	6	Blank
0190 Adjusted Taxable Income for Look- Back Purposes-1	3(a)	12	N or blank
0200 Income Tax Liability on Line 3(a) Amount-1	4(a)	12	N or blank
0210 Income Tax Liability on Prior Year(s) Return-1	5(a)	12	N or blank
0220 Increase/Decrease in Prior Year(s) Tax-1	6(a)	12	N
0230 Interest Due on Increase-1	7(a)	12	N or blank
@0235 Explain Interest Comp Line 7	7(a)	6	"STMbnn" or blank

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0240 Interest to be Refunded on Decrease-1	8(a)	12	N or blank
@0245 Explain Interest Comp Line 8	8(a)	6	"STMbnn" or blank
0250 Year Ended-2	(b)	6	YYYYMM or blank
0260 Taxable Income/Loss for Prior Year(s)-2	1(b)	12	N or blank
0270 Adjustment to Taxable Income-2	2(b)	12	N or blank
@0275 Schedule of each Separate Property-2	2(b)	6	"STMbnn" or blank
0277 Statement Reference - BMF Use Only	2(b)	6	Blank
0280 Adjusted Taxable Income for Look- Back Purposes-2	3(b)	12	N or blank
0290 Income Tax Liability on Line 3(b) Amount-2	4(b)	12	N or blank
0300 Income Tax Liability on Prior Year(s) Return-2	5(b)	12	N or blank
0310 Increase/Decrease in Prior Year(s) Tax-2	6(b)	12	N or blank
0320 Interest Due on Increase-2	7(b)	12	N or blank
@0325 Explain Interest Comp Line 7-2	7(b)	6	"STMbnn" or blank



Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0330 Interest to be Refunded on Decrease-2	8(b)	12	N or blank
@0335 Explain Interest Comp Line 8-2	8(b)	6	"STMbnn" or blank
0340 Year Ended-3	(c)	6	YYYYMM or blank
0350 Taxable Income/Loss for Prior Year(s)-3	1(c)	12	N or blank
0360 Adjustment To Taxable Income-3	2(c)	12	N or blank
@0365 Schedule of each Separate Property-3	2(c)	6	"STMbnn" or blank
0367 Statement Reference - BMF Use Only	2(c)	6	Blank
0370 Adjusted Taxable Income For Look- Back Purposes-3	3(c)	12	N or blank
0380 Income Tax Liability on Line 3(c) Amount-3	4(c)	12	N or blank
0390 Income Tax Liability on Prior Year(s) Return-3	5(c)	12	N or blank
0400 Increase/Decrease in Prior Year(s) Tax-3	6(c)	12	N or blank
0410 Interest Due on Increase-3	7(c)	12	N or blank
@0415 Explain Interest Comp Line 7-3	7(c)	6	"STMbnn" or blank
0420 Interest to be Refunded on Decrease-3	8(c)	12	N or blank

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
@0425 Explain Interest Comp Line 8-3	8(c)	6	"STMbnn" or blank
0430 Total Interest Due on Increase	7(d)	12	N or blank
0440 Total Interest to be Refunded on Decrease	8(d)	12	N or blank
0450 Net Amount of Interest to be Refunded	9(d)	12	NO ENTRY
0460 Net Amount of Interest You Owe	10(d)	12	N or blank
Record Terminus Character		1	Value "#"

## FORM PAYMENT

## Balance Due and Estimated Payments

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
		4	"0123" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"PMTbbb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 00000001 - 00000002
0010	Primary SSN	9	N
0020	Secondary SSN	9	N
0030	Routing Transit Number	9	N
0040	Bank Account Number	17	AN (including hyphens or blank)
0050	Type of Account	1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment	12	N (positive only)
0070	Tax Type Code	5	AN, Values: "1040E" = Form 1040, "1040A" = Form 1040A, "1040Z" = Form 1040EZ, "1040T" = Telefile "1040S" = Estimated Payments

## FORM PAYMENT

## Balance Due and Estimated Payments

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0080 Requested Payment Date		8	YYYYMMDD for Balance Due   (Form 1040, 1040A, 1040EZ & Telefile) YYYYMMDD for Estimated Payments Values: "20040415" or "20040615" or "20040915"
0090 Taxpayer's Day Time Phone Number		10	N
Record Terminus Character		1	Value "#"

LTCGL		Long-Term Capital Gains/Loss Transaction		
Field Identification No.	Form Ref.	Length	Field Description	
-----	-----	-----	-----	
		4	"0129"	
		4	Value "*****"	
0000	Record ID	6	"LTCGLb"	
0001	Subpart Type	6	"SCHbbD" or "8865bb"	
0002	Page Number	5	"PG01b"	
0003	Taxpayer Identification Number	9	N (Primary SSN)	
0004	Filler	1	Blank	
0005	Subpart Occurrence Number	7	SCH D "0000001" or 8865 "0000001-0000005"	
0010	Transaction Occurrence Number	7	0000001-0005000	
0020	L-T Description of Property	8 (a)	15	AN
0040	L-T Date Acquired	8 (b)	8	DT, or "INHERIT" or "VARIOUS"
0060	L-T Date Sold	8 (c)	8	DT
0080	L-T Sales Price	8 (d)	12	N, or "EXPIRED"
0100	L-T Cost or Other Basis	8 (e)	12	N, or "EXPIRED"
0120	L-T Gain or (Loss)	8 (f)	12	N
0140	LT Post May-5 Gain/Loss	8 (g)	12	N
	Record Terminus Character	1	Value "#"	

STCGL Short-Term Capital Gain/Loss Transaction

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0129"
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"STCGLb"
0001 Subpart Type		6	"SCHbbD" or "8865bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	Blank
0005 Subpart Occurrence Number		7	SCH D "0000001" or 8865 "0000001-0000005"
0010 Transaction Occurrence Number		7	0000001-0005000
0020 S-T Description of Property	1(a)	15	AN
0040 S-T Date Acquired	1(b)	8	DT, or "VARIOUS"
0060 S-T Date Sold	1(c)	8	DT, or "BANKRUPT"
0080 S-T Sales Price	1(d)	12	N, or "EXPIRED"
0100 S-T Cost or Other Basis	1(e)	12	N, or "EXPIRED"
0120 S-T Gain or (Loss)	1(f)	12	N
0140 ST Post May-5 Gain/ Loss	1(g)	12	N
Record Terminus Character		1	Value "#"

## SUM RECORD

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
		4	"0268" for Fixed or Variable Format
		4	Value "*****"
0000	Record ID	6	Value "SUMbbb"
0001	Filler	11	Blank
0002	Taxpayer Identification Number	9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler	8	Blank
0010	Electronic Return Originator Name	35	AN
0020	Electronic EFIN of ERO	6	N
0030	Intermediate Service Provider EFIN/SBIN	6	AN or blank
0040	Number of Logical Records in Tax Return	6	N (Maximum = 009999)
0050	Number of Form W-2 Records	2	N (00-50)
0055	Filler	2	Blank
0060	Number of Form W-2G Records	2	N (00-30)
0063	Number of Form W-2GU Records	2	N (00-10)
0070	Number of Form 1099-R Records	2	N (00-10) --
0075	Number of FEC Records	2	N (00-10)

## SUM RECORD

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0080 Number of Schedule Records		3	N (000-099) (Occurrences of "SCHb")
0090 Number of Form Records		4	N (0000-0999) (Occurrences of "FRMb")
0100 Number of Statement Record Lines		5	N (00000-00999) (Occurrences of "LN")
0110 Number of Preparer Note Records		2	N (00-20) (Occurrences of "NTE")
0120 Number of Election Explanation Records		2	N (00-20) (Occurrences of "ELC")
0130 Number of Regulatory Explanation Records		2	N (00-20) (Occurrences of "REG")
0133 Number of STCGL Records		5	N (00000-30000)
0135 Number of LTCGL Records		5	N (00000-30000)
0140 Presence of Authentication Record		1	N (0-1) (Occurrence of "ATH")
0150 Paper Document Indicator 1		1	"1" = Form 8283, Section B Appraisal Summary, else "0"
0170 Paper Document Indicator 3		1	"1" = Form 8332, Release of Exemption for Child of divorced or Separated Parents, else "0"
0180 Paper Document Indicator 4		1	"1" = Form 3468, Historic Structure Certificate, else "0"
0185 Paper Document Indicator 5		1	"1" = Form 3115, Change in Accounting Method, else "0"



## SUM RECORD

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0188 Paper Document Indicator 6		1	"1" = Form 5713, International Boycott Requests/Clauses, else "0"
0189 Filler		1	Blank
0190 IP Address		39	AN, Allowable special   characters are: period, colon, or blank (For On-Line Filer)
0200 IP Date		8	YYYYMMDD or blank (For On-Line Filer)
0210 IP Time		6	HHMMSS or blank (For On-Line Filer)
0215 IP Time Zone		2	US-Universal Standard,   ES-Eastern Standard, ED-Eastern Daylight, CS-Central Standard, CD-Central Daylight, MS-Mountain Standard, MD-Mountain Daylight, PS-Pacific Standard, PD-Pacific Daylight, AS-Alaskan Standard, AD-Alaskan Daylight, HS-Hawaiian Standard, HD-Hawaiian Daylight, or blank
0220 E-Mail Indicator		1	"Y", "N" or blank (For On-Line Filer)
0230 Software I.D. Number		8	N
0240 Software Version Identifier		15	AN
0250 State Abbreviation		2	NO ENTRY
0260 Electronic Postmark Date		8	YYYYMMDD or blanks (yyyy   = 2003)

SUM RECORD

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0270 Electronic Postmark Time		4	HHMM or blanks (HH = 00-23, MM = 00-59)
0280 Electronic Postmark Time Zone		1	"E" = Eastern Time Zone "C" = Central Time Zone "M" = Mountain Time Zone "P" = Pacific Time Zone "A" = Alaskan Time Zone "H" = Hawaiian Time Zone or blank
0290 Consortium Return Indicator		1	"C" or blank
0300 Filler		30	Blank
Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"0984" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"SCHbbD"
0001 Schedule Type		6	"1040bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Schedule Occurrence Number		7	N 0000001
*0020 ST Property Desc 1	1(a)1	15	AN or "STCGL" or blank
+0030 ST Date Acquired 1	1(b)1	8	YYYYMMDD, or "VARIOUS"
+0040 ST Date Sold 1	1(c)1	8	YYYYMMDD, or "BANKRUPT"
+0050 ST Sales Price 1	1(d)1	12	N, or "EXPIRED"
+0060 ST Cost/Other Basis 1	1(e)1	12	N, or "EXPIRED"
+0075 ST Gain or Loss - 1	1(f)1	12	N
+0080 ST Post May-5 Gain or Loss	1(g)1	12	N
0090 ST Property Desc 2	1(a)2	15	AN
0100 ST Date Acquired 2	1(b)2	8	'See 1st Occ.'
0110 ST Date Sold 2	1(c)2	8	YYYYMMDD, or "BANKRUPT"
0120 ST Sales Price 2	1(d)2	12	N, or "EXPIRED"
0130 ST Cost/Other Basis 2	1(e)2	12	N, or "EXPIRED"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0145	ST Gain or Loss - 2	1(f) 2	12	N
0150	ST Post May-5 Gain or Loss	1(g) 2	12	N
0160	ST Property Desc 3	1(a) 3	15	AN
0170	ST Date Acquired 3	1(b) 3	8	'See 1st Occ.'
0180	ST Date Sold 3	1(c) 3	8	YYYYMMDD, or "BANKRUPT"
0190	ST Sales Price 3	1(d) 3	12	N, or "EXPIRED"
0200	ST Cost/Other Basis 3	1(e) 3	12	N, or "EXPIRED"
0215	ST Gain or Loss - 3	1(f) 3	12	N
0220	ST Post May-5 Gain or Loss	1(g) 3	12	N
0230	ST Property Desc 4	1(a) 4	15	AN
0240	ST Date Acquired 4	1(b) 4	8	'See 1st Occ.'
0250	ST Date Sold 4	1(c) 4	8	YYYYMMDD, or "BANKRUPT"
0260	ST Sales Price 4	1(d) 4	12	N, or "EXPIRED"
0270	ST Cost/Other Basis 4	1(e) 4	12	N, or "EXPIRED"
0285	ST Gain or Loss - 4	1(f) 4	12	N
0290	ST Post may-5 Gain or Loss	1(g) 4	12	N
0639	D-1 Total Short Term Sales	2(d)	12	NO ENTRY
0649	D-1 Total Short Term Gain/Loss	2(f)	12	NO ENTRY
0655	D-1 Post May-5 Total Short Term Gain/Loss	2(g)	12	NO ENTRY

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0710 Total ST Sales Price	3(d)	12	N
0715 ST Gain or Loss from F6252/4684/ 8824/6781	4(f)	12	N
0720 Post May-5 ST Gain/ Loss from F6252/ 4684/8824/6781	4(g)	12	N
0725 Net ST Gain/Loss (Part/S-Corp)	5(f)	12	N
0730 Post May-5 Net ST Gain/Loss	5(g)	12	N
0860 Short Loss Carryover	6(f)	12	N
0870 Net Post May-5 ST Gain/Loss	7a(g)	12	N
0877 Net ST Gain/Loss	7b(f)	12	N
*0880 LT Property Desc 1	8(a)1	15	AN or "LTCGL" or blank
+0890 LT Date Acquired 1	8(b)1	8	YYYYMMDD, or "INHERIT", or "VARIOUS"
+0900 LT Date Sold 1	8(c)1	8	YYYYMMDD
+0910 LT Sales Price 1	8(d)1	12	N, or "EXPIRED"
+0920 LT Cost/Other Basis 1	8(e)1	12	N, or "EXPIRED"
+0935 LT Gain or Loss - 1	8(f)1	12	N
+0946 LT Post May-5 Gain or Loss 1	8(g)1	12	N
0950 LT Property Desc 2	8(a)2	15	AN
0960 LT Date Acquired 2	8(b)2	8	'See 1st Occ.'
0970 LT Date Sold 2	8(c)2	8	YYYYMMDD

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
0980 LT Sales Price 2	8(d)2	12	N, or "EXPIRED"	
0990 LT Cost/Other Basis	8(e)2	12	N, or "EXPIRED"	
1005 LT Gain or Loss - 2	8(f)2	12	N	
1016 LT Post May-5 Gain or Loss 2	8(g)2	12	N	
1020 LT Property Desc 3	8(a)3	15	AN	
1030 LT Date Acquired 3	8(b)3	8	'See 1st Occ.'	
1040 LT Date Sold 3	8(c)3	8	YYYYMMDD	
1050 LT Sales Price 3	8(d)3	12	N, or "EXPIRED"	
1060 LT Cost/Other Basis 3	8(e)3	12	N, or "EXPIRED"	
1075 LT Gain or Loss - 3	8(f)3	12	N	
1086 LT Post May-5 Gain or Loss 3	8(g)3	12	N	
1090 LT Property Desc 4	8(a)4	15	AN	
1100 LT Date Acquired 4	8(b)4	8	'See 1st Occ.'	
1110 LT Date Sold 4	8(c)4	8	YYYYMMDD	
1120 LT Sales Price 4	8(d)4	12	N, or "EXPIRED"	
1130 LT Cost/Other Basis 4	8(e)4	12	N, or "EXPIRED"	
1145 LT Gain or Loss - 4	8(f)4	12	N	
1155 LT Post May-5 Gain or Loss 4	8(g)4	12	N	
1701 D-1 Total Long Term Sales	9(d)	12	NO ENTRY	
1703 D-1 Long Term Gain/ loss	9(f)	12	NO ENTRY	

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
1709 D-1 Total Long Term Post May-5 Gain or Loss	9(g)	12	NO ENTRY
1715 Total LT Sales Price	10(d)	12	N
1720 LT Gain or Loss from F4797/2439/6252	11(f)	12	N
1726 Post May-5 LT Gain/ Loss from F4797/ 2439/6252	11(g)	12	N
1731 Net LT Gain or Loss (Part/S-Corp)	12(f)	12	N
1756 Post May-5 Net LT Gain/Loss (Part/S- Corp)	12(g)	12	N
1760 F8814 Literal	13	9	"FORMb8814" or blank
1770 F8814 Amount	13	12	N
1775 Capital Gain Distribution	13(f)	12	N
1792 Post May-5 Capital Gain Distributions	13(g)	12	N
1820 Long Term Loss Carryover	14(f)	12	N
1831 Combined Post May-5 LT Gain/Loss	15(g)	12	N --
1835 Combined Net LT Gain/Loss	16(f)	12	N
Record Terminus Character		1	Value "#"